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ABSTRACT

In this report, educational expenditures in New York State are compared with those in states having similar socioeconomic characteristics: California, Illinois, Michigan, New Jersey, and Pennsylvania. Following an overview section, section 2 contains overall school cost comparisons. In 1975-76, New York spent $1,899 per pupil for public elementary and secondary schools. This amount was $256 per pupil more than California and $397 more than Illinois. Results also indicate that New York State allocated 60 percent of its total expenditures for instruction compared to 68 percent by California and 61 percent by Pennsylvania. Over the past decade, New York increased total expenditures per pupil the smallest percentage of any of the states. The third section of the report contains comparative data on school-quality-related expenditures. The data shows that New York spent more per pupil for instructional salaries than did any other state. The fourth section of the report provides comparative data on expenditures not directly related to the teaching and learning processes. For example, New York State spent $99 per pupil for transportation compared to $60 by New Jersey, $63 by Pennsylvania, and $22 by California. The final section of the report presents more detailed breakdowns of the major expenditure and staffing categories. (Author/JM)

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EDUCATIONAL EXPENDITURES

An Interstate Comparison

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F O R E W O R D

The purpose of this report is to provide interested persons with meaningful school cost comparisons between New York State and several other States having similar characteristics.

The report is organized into five main sections. The first section summarizes the principal highlights and findings of this study. The second section contains overall school cost comparisons, focusing on how much money per pupil was spent for public education, how funds were allocated for different educational purposes, how rates of increase for educational expenditures differed among the States compared, and how educational costs differed when adjusted for differences in the purchasing power of the educational dollar.

The third section of this report contains comparative data on school quality related expenditures. These are the expenditures most directly affecting the teaching and learning processes -- i.e. the quality of education students receive.

The fourth section of this report provides comparative data on expenditures for other educational services. Although these expenditures are not as directly related to the teaching and learning processes as are those for instruction, they, nevertheless, contribute greatly to the efficient operation of the educational system.

The final section of this report contains some very detailed expenditure and staffing data comparisons. These data represent further breakdowns of the major expenditure and staffing categories. They were not included in the previous sections because the object was to display only the most important State comparisons in the main text and to present very detailed statistical comparisons in the Appendix.

This study should be of great value to the many individuals and organizations interested in the efficient, economical, and effective operation of the public schools of New York State.

JOHN W. POLLEY

Acting Deputy Commissioner
for Elementary, Secondary
and Continuing Education

ACKNOWLEDGEMENTS

In 1969, the New York State Department of Education undertook an interstate study of educational expenditures. Expenditures and staff ratio comparisons were made between New York State and several States having characteristics similar to New York. The results of the study were published in a booklet entitled "Educational Expenditures Interstate Comparisons."

The present publication represents an update of the earlier study but one decade later. The preparation of both studies was principally the work of William L. Dormandy of the State Education Department.

Sincere appreciations are also expressed to the United States Office of Education; the State Education Departments of California, Connecticut, Illinois, Michigan, New Jersey, and Pennsylvania; and to personnel of the various state teacher retirement systems for their invaluable cooperation. Their help made it possible to prepare the meaningful and valid comparisons displayed in this booklet.

John W. Polley

Robert E. Lamitie

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SECTION I

STATISTICAL HIGHLIGHTS OF THE REPORT

In this report, New York State is compared with several other states having similar socio-economic characteristics. These states are California, Illinois, Michigan, New Jersey, and Pennsylvania. Because an educational dollar doesn't purchase the same amount of goods and services in each State, all school costs reported herein were adjusted to reflect these differences so that the comparisons would be more meaningful (please see Appendix for procedure used in adjusting costs).

In 1975-76, New York spent $1899 per pupil for public elementary and secondary schools. This amount was $256 per pupil more than California ($1643) and $397 more than Illinois ($1502).

Because pension systems among the States and the methods used to fund retirement payments differ greatly, a comparison was made for total expenditures less pension payments. Although New York State still spent more per pupil than did the other States, the difference was less. For example, New York State ($1636) spent $139 per pupil more than California ($1497) and $263 more than Illinois ($1373).

New York State expended more per pupil for instructional salaries per pupil than did any other State, $1095. This amount was $16 per pupil more than California ($1079) and $104 per pupil more than New Jersey ($991).

New York State allocated 60 percent of its total expenditures for instructional purposes compared to 68 percent for California and 61 percent for Pennsylvania. Although New York State allocated less for instructional purposes percentage-wise, as indicated above, New York spent more per pupil for instructional purposes than any other State.

Over the past decade (165-66 to 1975-76), New York State increased its total expenditures per pupil 167 percent compared to 173 percent for New Jersey and 175 percent for California. Of the States compared, New York increased its per pupil expenditures for public education the least percentage-wise.

New York State expended $39 per pupil for Instructional Materials and Supplies as did Illinois. Of

the States compared, this amount was the lowest. Pennsylvania spent $53 per pupil; New Jersey, $50 and California, $46.

New York State public school districts employed 60 instructional staff personnel per 1000 pupils enrolled, of which 53 per 1000 pupils were classroom teachers. New Jersey employed 67 instructional staff per 1000 pupils, of which 56 per 1000 pupils were classroom teachers. California employed 49 instructional staff per 1000 pupils, of which 43 per 1000 were classroom teachers.

Over the past decade (1965-66 to 1975-76), New York State increased its classroom teacher ratio 10 percent compared to 31 percent for Pennsylvania and 17 percent for California. Of the States compared, only Michigan (6%) increased its classroom teachers per 1000 pupils enrolled less than New York.

New York State expended $99 per pupil for transportation compared to $60 for New Jersey, $63 for Pennsylvania, and $22 for California. New York costs are high because the State has high safety standards, and transports a large number of private school pupils and handicapped students.

New York State spent $263 per pupil for pension and social security purposes compared to $198 for Pennsylvania and $146 for California. New York is one of the few States which fully funds its pension payments and this fact principally explains most of the difference in costs.

SECTION II

COMPARATIVE STATE DATA ON

EXPENDITURES FOR PUBLIC EDUCATION

As indicated in the Foreword, State data on expenditures for public education are provided in a graphical form for comparative purposes. Because a dollar does not purchase identical amounts of educational goods and services in each State, current dollars were adjusted in each State to make the comparisons more meaningful. The Appendix contains a description of the procedure used to make this adjustment for interstate cost differences.

DATA DEFINITIONS FOR SECTION II

Total Expenditures for Public Education. This measure includes expenditures for services rendered for administration, instruction, pupil personnel, health services, student body activities, plant maintenance, plant operation, fixed charges (pensions, social security, etc.), pupil transportation, and food services for public elementary and secondary schools. Also included are expenditures made by State Boards of Education, State Boards of Vocational Education, State Departments of Education, County and Intermediate District Units for public elementary and secondary schools. Expenditures for debt service payments and capital outlays are not included.

Other School Costs. The following categories of expenditure were excluded from total expenditures for public education to arrive at other school costs: expenditures for retirement and social security (defined in Section IV), plant maintenance and operation payments (defined in Section IV), and instructional costs (defined in Section III). Thus, other school costs consist principally of expenditures for pupil transportation, health services, attendance services, food services, insurance payments, and other miscellaneous expenditures.

TOTAL EXPENDITURES FOR PUBLIC EDUCATION

In 1975-76, New York State spent $1899 per pupil for public education compared to $1643 for California and $1629 for New Jersey. Figure 1 contains State comparisons for per pupil total expenditures for public education adjusted for interstate cost differences. New York spent $256 per pupil more than California and $270 more than New Jersey. Of the States compared, New York ranked first and Illinois sixth.

TOTAL EXPENDITURES LESS PENSIONS

Because pension systems for educational employees varies greatly among the States, and because the methods used to fund the systems differ substantially, a cost statistic excluding pension payments provides a useful basis for interstate comparisons. Figure 2 contains State comparisons for this statistic adjusted for interstate cost differences.

New York State expended $1636 per pupil for total expenditures less pension payments compared to $1497 for California and $1484 for New Jersey. Deleting pension payments from total expenditures reduced the cost differences between New York and California to $139 per pupil and between New York and New Jersey to $152. Of the States compared, New York ranked first and Illinois sixth.

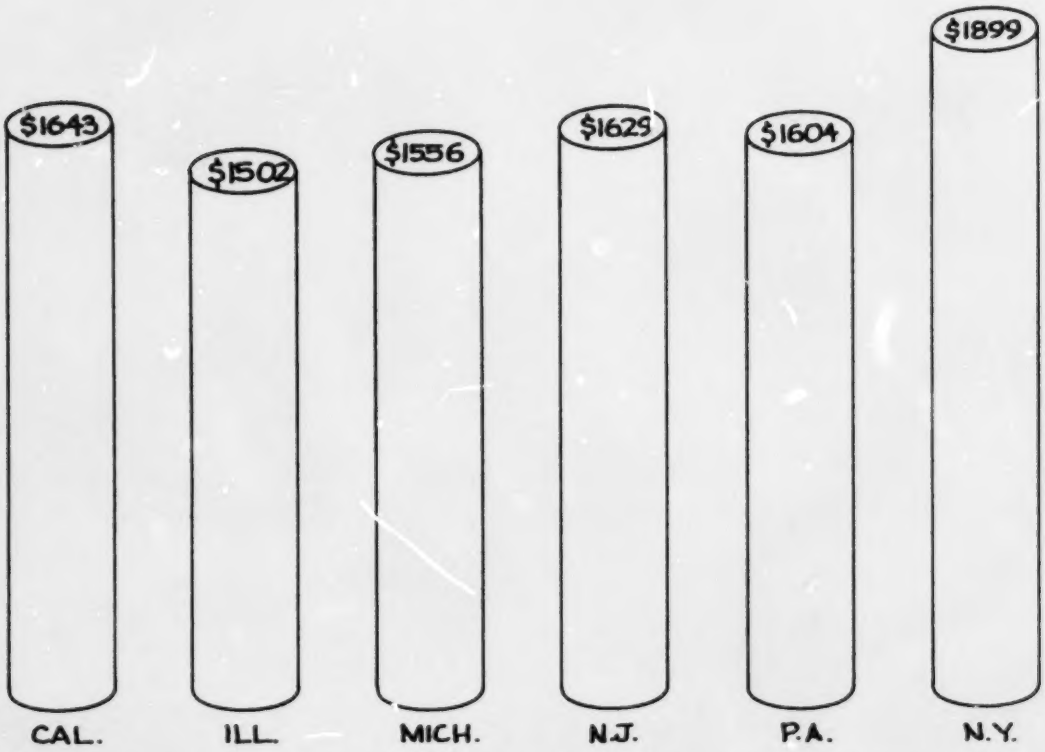

FIGURE 1: COMPARATIVE PER PUPIL TOTAL EXPENDITURES ADJUSTED FOR INTERSTATE COST DIFFERENCES, 1975-1976.

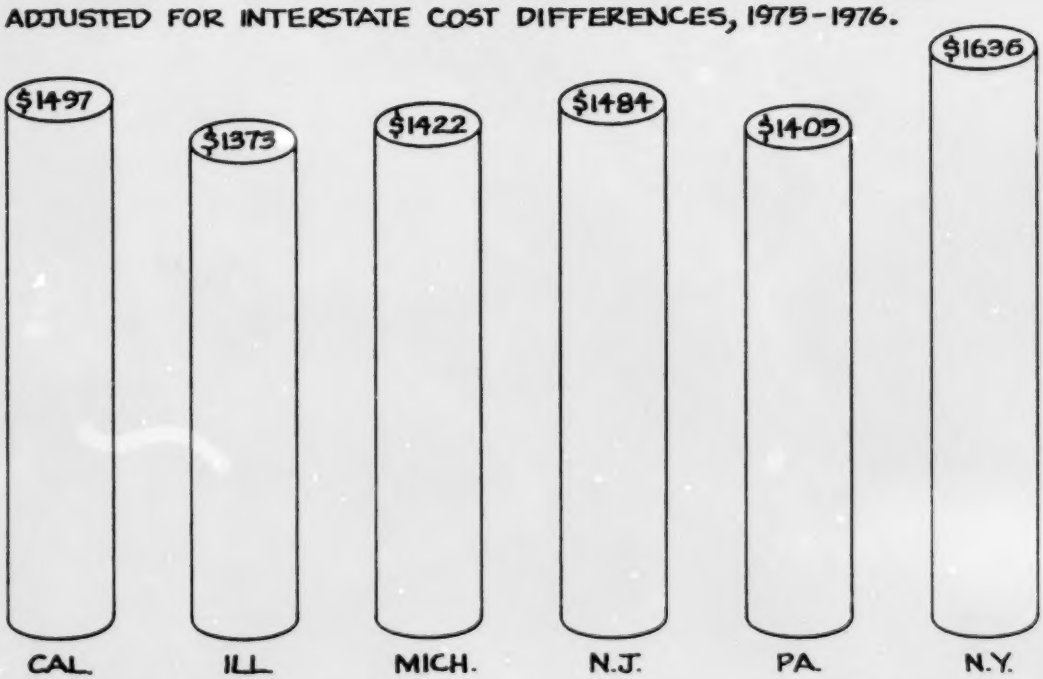

FIGURE 2: COMPARATIVE PER PUPIL TOTAL EXPENDITURES LESS PENSION PAYMENTS ADJUSTED FOR INTERSTATE COST DIFFERENCES, 1975-1976.

PER PUPIL EXPENDITURE RESOURCE ALLOCATIONS

Not only is the amount of money spent per pupil for public education an important indicator of school quality but so also is the proportion of money spent for instructional purposes; i.e., the teaching and pupil learning processes. Figure 3 shows how several States apportioned funds to instruction, plant operation and maintenance, pensions, and other school costs and adjusted for interstate cost differences. New York State allocated $1134 per pupil to instruction; California, $1125; and New Jersey, $1041. New York State apportioned 60 percent of its total expenditures for public education for instruction compared to 68 percent for California and 64 percent for New Jersey, yet New York still expended more per pupil for education than any of the States.

A DECADE OF GROWTH IN PER PUPIL EXPENDITURES

Figure 4 contains information on how much several States increased their per pupil expenditures for public education over the decade from 1965-66 to 1975-76. Over this time period, New York increased its per pupil expenditures the least, 167 percent, and Michigan the most, 199 percent. An important question that requires an answer is: what were the educational purposes for which these increased funds were spent?

In terms of dollars per pupil, all the States compared expended the most for instructional services. In fact, more than half of the per pupil increase, over the decade discussed, went for instructional purposes. Of New York State's per pupil increase, 55 percent went for instructional purposes; of California's, 64 percent; of New Jersey's, 59 percent; of Illinois', 63 percent; of Pennsylvania's, 56 percent.

In Section III of this report, what States obtained in the way of instructional staff, classroom teachers, and materials and supplies for instructional purposes is analyzed in detail.

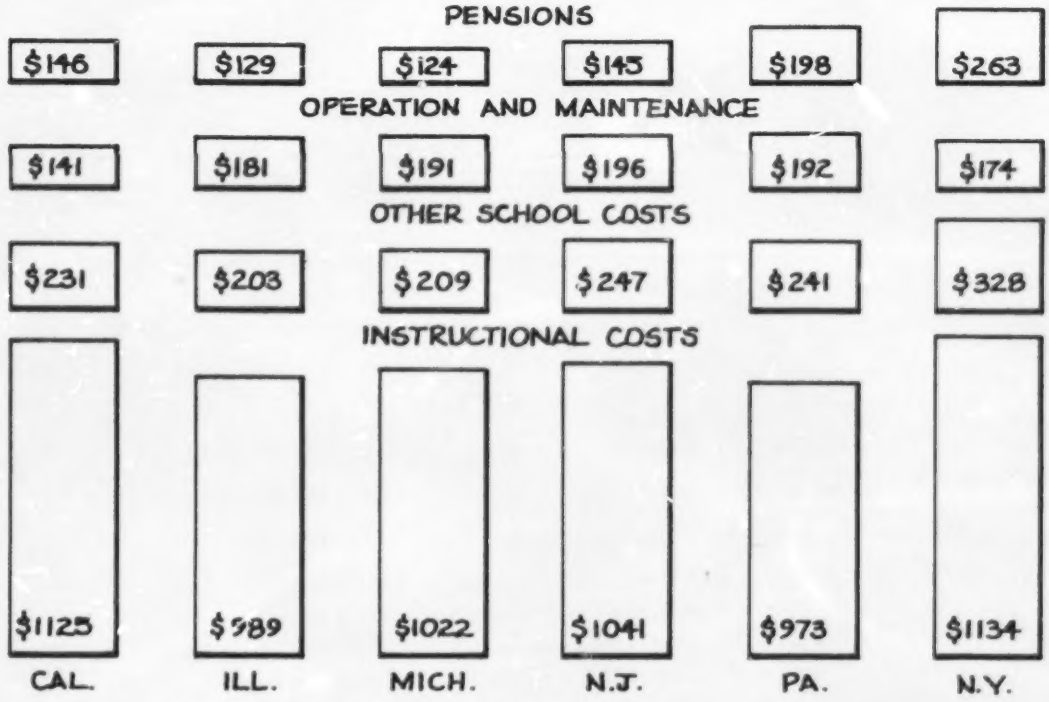

FIGURE 3: COMPARATIVE PER PUPIL EDUCATIONAL COST ALLOCATIONS ADJUSTED FOR INTERSTATE COST DIFFERENCES, 1975-76.

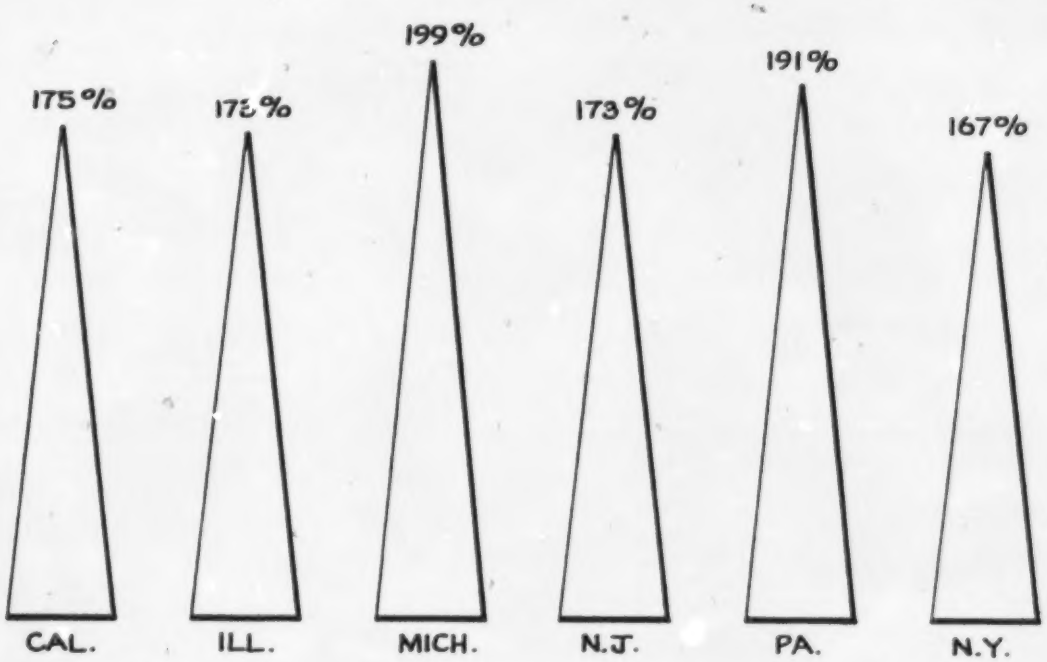

FIGURE 4: PERCENT INCREASE IN PER PUPIL EXPENDITURES IN FALL ENROLLMENT, 1965-66 vs. 1975-76.

SECTION III

COMPARATIVE STATE DATA ON QUALITY RELATED MEASURES

This section of the reports provides comparative data on expenditures which directly affect the instructional process -- i.e. the teaching and learning processes. For example, expenditures for instructional materials and supplies, number of classroom teachers, and salaries paid instructional employees are more directly related to the quality of education students receive than expenditures for such services as plant operation, plant maintenance, and pupil transportation.

DATA DEFINITIONS FOR SECTION III

Expenditures for Instructional Salaries. Expenditures made for the salaries of instructional personnel such as superintendents, principals, supervisors of instruction, classroom teachers, guidance counselors, psychologists, librarians, secretaries, clerks for instruction, teacher aides, business managers, administrative assistants, and other personnel related to the instructional process.

Expenditures for Instructional Materials and Supplies. These are expenditures provided to teaching personnel and pupils for use in the instructional process and include monies spent for such items as textbooks, library books, periodicals, audio-visual supplies and materials, paper, pencils, chalk, art supplies, etc.

Instructional Staff Ratios. This includes all persons for whom expenditures for instructional salaries were made (in full-time equivalents) expressed in 1000 pupils enrolled.

Classroom Teacher Ratios. This includes all persons classified as classroom teachers (in full-time equivalents) expressed in 1000 pupils enrolled.

EXPENDITURES FOR INSTRUCTIONAL SALARIES

New York State spent $1095 per pupil for instructional salaries adjusted for interstate cost differences compared to $1079 for California and $991 for New Jersey. Of the States compared, New York ranked first and Pennsylvania sixth (See Figure 5). Expenditures for instructional salaries are the resultant of State and local school district policies with respect to salaries paid teachers, the adequacy of staff employed in terms of staff numbers per 1000 pupils, and the level of training and years of experience of the professional staff. All of these factors impinge directly on the teaching and pupil learning processes.

Of the States compared New York State's average instructional salary adjusted for interstate cost differences was $17,339; Michigan's, $16,698; and California's, $16,625.

Over the past decade (1965-66 to 1975-76) New York State increased its expenditures per pupil for instructional salaries 12 percent, the least of any of the States being compared; Pennsylvania increased its expenditures the most, 36 percent.

EXPENDITURES FOR INSTRUCTIONAL MATERIALS AND SUPPLIES

Another important measure affecting the quality of education students receive is the quality and quantity of instructional materials and supplies used in the instructional program. These are monies used to purchase textbook, library books, audio visual supplies, etc. and are directly used in the teaching and pupil learning processes. In 1975-76, New York State expended $39 per pupil for instructional materials and supplies adjusted for interstate cost differences compared to $53 for Pennsylvania, $50 for New Jersey, and $46 for California. Of the States compared, New York and Illinois spent the least for instructional materials and supplies and Pennsylvania the most (See Figure 6).

In 1965-66, New York expended more per pupil for instructional materials and supplies than any of the States. However, over the subsequent decade (1965-66 to 1975-76) New York State increased its expenditures for this purpose 5 percent compared to 112 percent for New Jersey, 83 percent for California, and 39 percent for Pennsylvania.

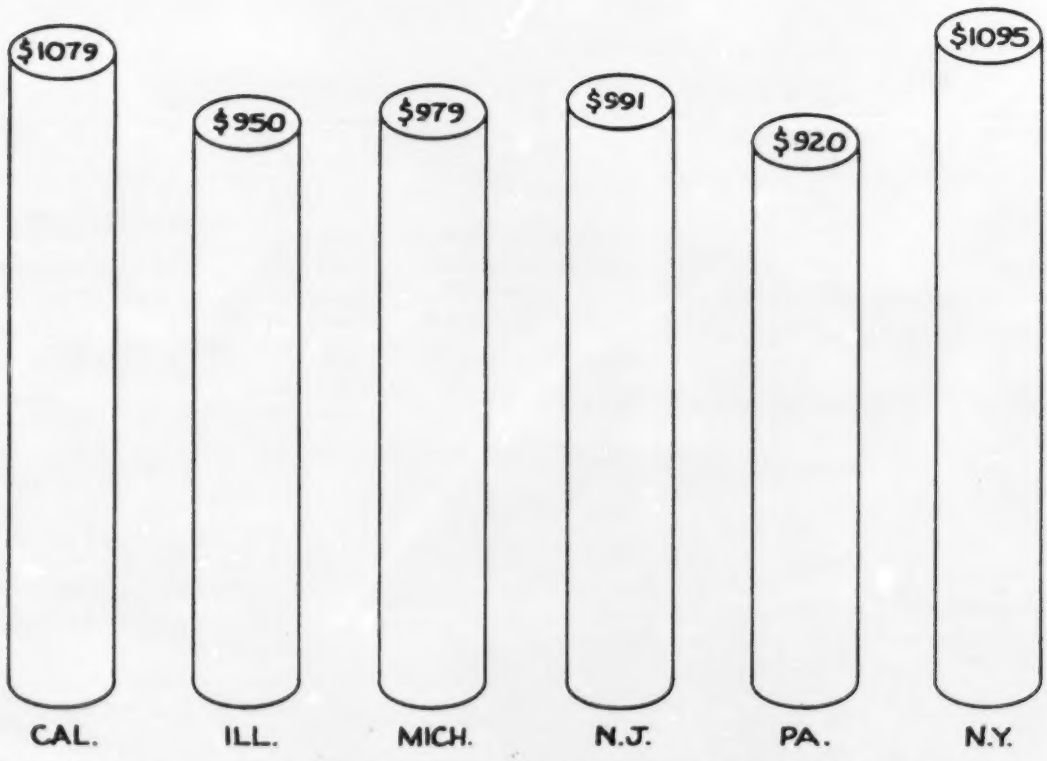

FIGURE 5: PER PUPIL COSTS FOR INSTRUCTIONAL SALARIES ADJUSTED FOR INTERSTATE COST DIFFERENCES, 1975-76.

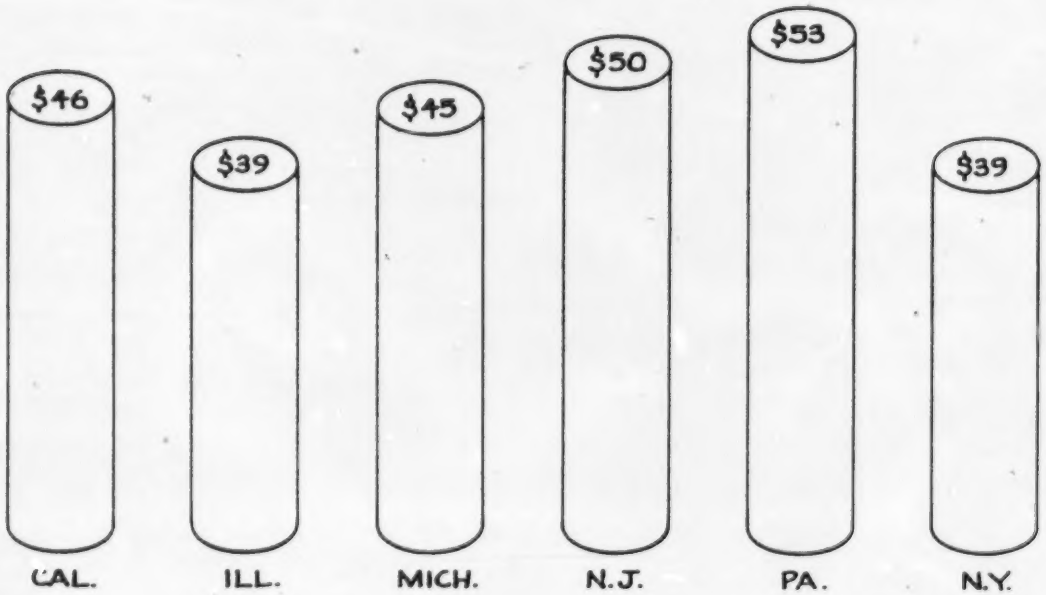

FIGURE 6: PER PUPILS COSTS FOR INSTRUCTIONAL MATERIALS AND SUPPLIES ADJUSTED FOR INTERSTATE COST DIFFERENCES, 1975-76.

INSTRUCTIONAL STAFF RATIOS

Instructional staff plays an important role in the quality of education children receive. Classroom teachers in adequate numbers, highly trained, and very experienced are essential to transform the curriculum into an environment of individualized instructional procedures thereby enhancing equality of educational opportunities for students. Librarians, guidance counselors, and curriculum specialists all function to help the classroom teacher teach and the student learn.

New York State employed on the average 60 instructional staff members per 1000 pupils enrolled compared to 67 for New Jersey and 49 for California. New Jersey ranked first; New York State, second; and California, sixth (see Figure 7). Over the decade (1965-66 to 1975-76), New York State increased its instructional staff per 1000 pupils by 12 percent compared to 36 percent for Pennsylvania, 30 percent for New Jersey, and 23 percent for California (see Figure 9).

CLASSROOM TEACHER RATIOS

Classroom teachers are the heart of the instructional program. In adequate numbers and well-trained, classroom teachers individualize instruction and enhance pupil learning opportunities. New York State employed 53 classroom teachers per 1000 pupils enrolled compared to 56 for New Jersey, 51 for Pennsylvania, and 43 for California. New Jersey ranked first on this measure; New York State, second; and California, sixth (see Figure 8).

From 1965-66 to 1975-76, New York State increased its classroom teachers per 1000 pupils' ratio almost 10 percent compared to 31 percent for Pennsylvania, 25 percent for Illinois, 19 percent for New Jersey, and 17 percent for California, and 6 percent for Michigan (See Figure 10).

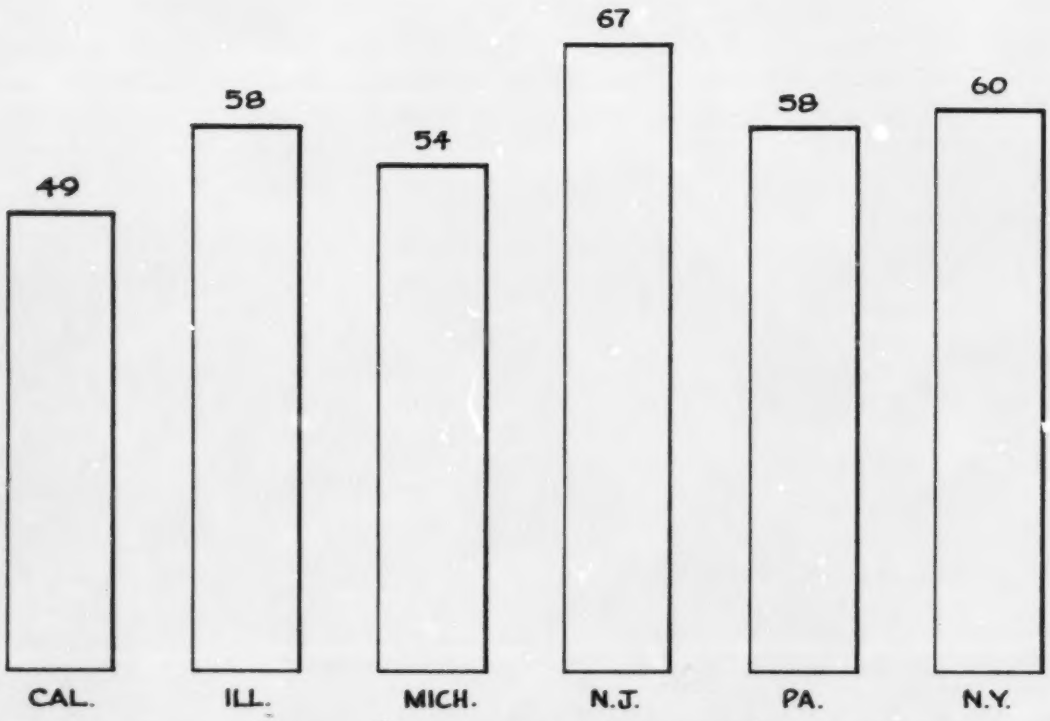

FIGURE 7: INSTRUCTIONAL STAFF PER 1000 PUPILS ENROLLED, 1975-1976.

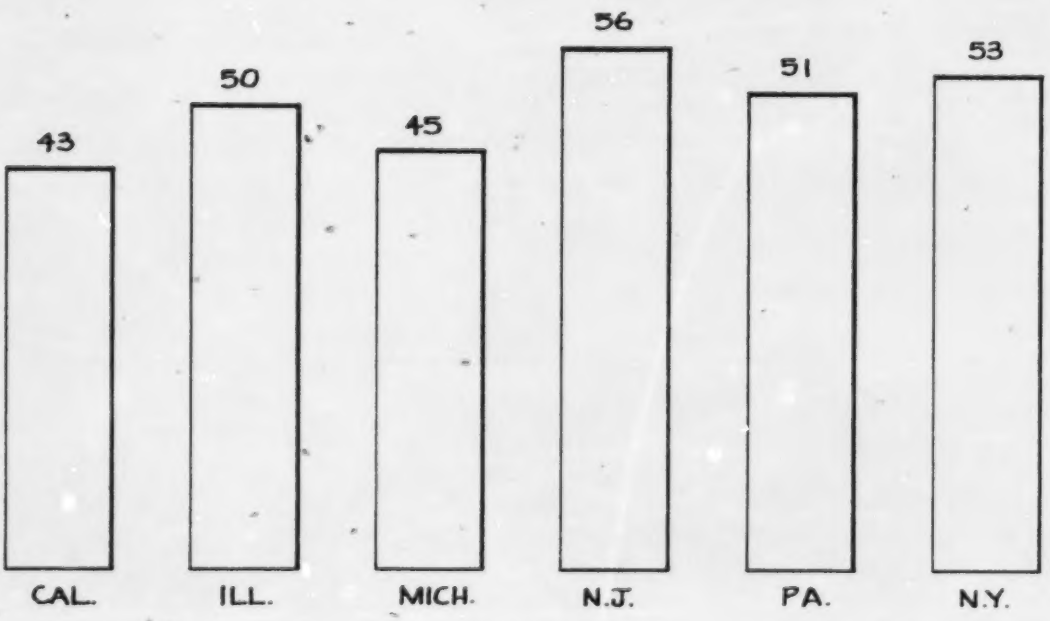

FIGURE 8: CLASSROOM TEACHERS PER 1000 PUPILS ENROLLED, 1975-1976.

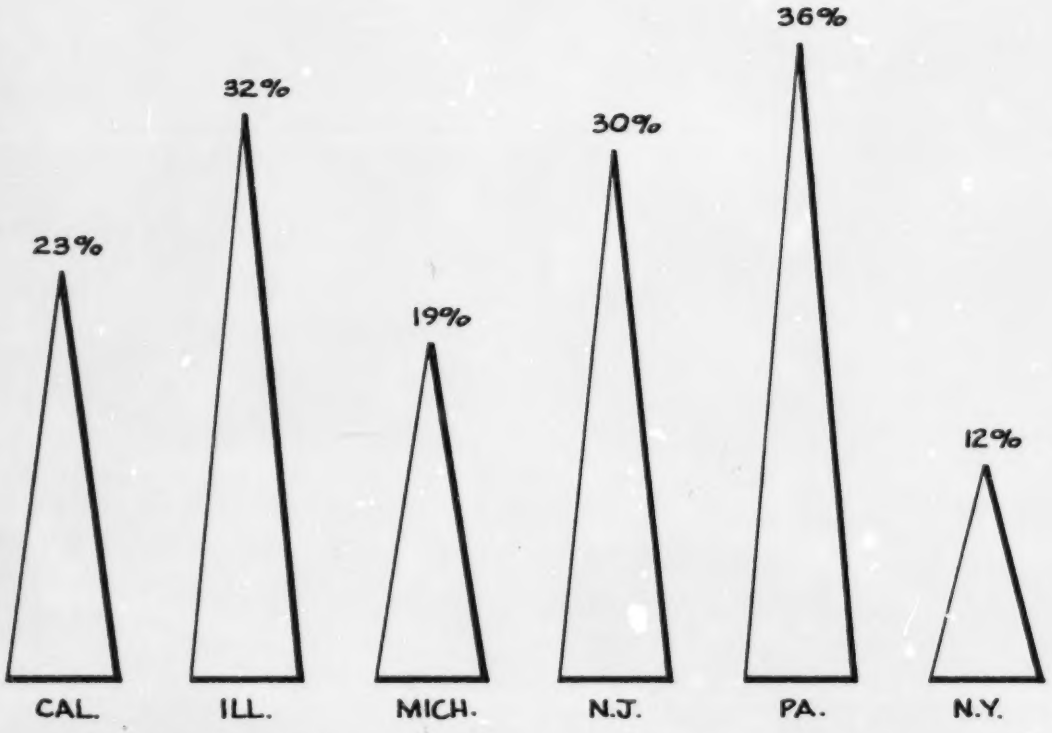

FIGURE 9: INCREASE IN INSTRUCTIONAL STAFF PER 1000 PUPILS ENROLLED, 1965-1966 TO 1975-1976.

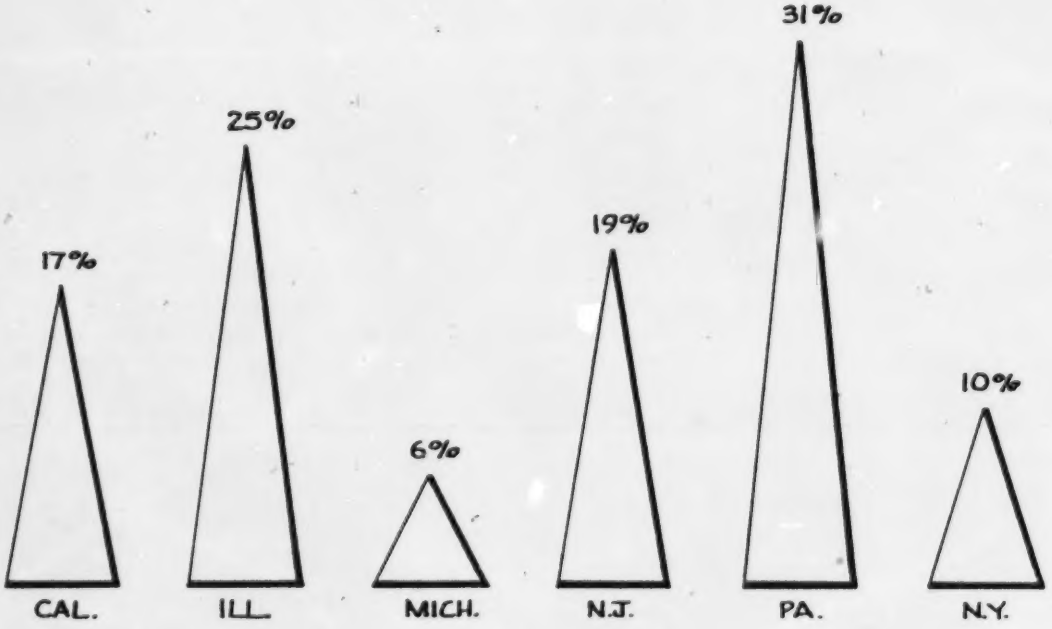

FIGURE 10: PERCENT INCREASE CLASSROOM TEACHERS PER 1000 PUPILS ENROLLED, 1965-1966 TO 1975-1976.

SECTION IV

COST COMPARISONS FOR OTHER EDUCATIONAL SERVICES

This report first presented data on overall expenditures for public education for several States analyzed in terms of amounts allocated for different educational services and functions. Next, expenditures directly related to the teaching and pupil learning processes were analyzed and interstate comparisons noted. This section deals with expenditures not directly related to the teaching and learning process but needed if the education system is to operate efficiently, effectively, and economically.

DATA DEFINITIONS FOR SECTION IV

Expenditures for Plant Maintenance and Operation. Plant maintenance includes monies spent for keeping grounds, buildings and equipment at their original condition either through repairs or replacement. Expenditures for plant operation include monies expended for the housekeeping functions concerned with keeping the physical plant open and ready for use such as those for heating, lighting, cleaning of buildings, telephones, handling stores, and caring for grounds.

Expenditures for Retirement and Social Security. These are monies expended for the employer's share of pension and social security payments for retirement purposes. It does not include payments for fringe benefits such as medical or dental plans, and life insurance.

Expenditures for Health Services. These are monies expended for health services which include salaries for health personnel such as doctors, nurses, and dentists as well as monies for medical and dental supplies, equipment, etc.

Expenditures for Pupil Transportation. These are expenditures made for conveying pupils between home and school, for field trips, and for extra-curricular and co-curricula activities, including salaries for pupil transportation supervisors, assistants, and drivers as well as expenditures for such items as gasoline, oil, tires, repair parts for transportation vehicles, materials and supplies.

COST COMPARISONS FOR PLANT MAINTENANCE AND OPERATION

Expenditures for plant maintenance and operation are affected by many factors such as climatic conditions, type and size of school plants, age of school buildings, and number and salary levels of custodial and maintenance workers.

In 1975-76, New York State expended $174 per pupil for plant maintenance and operation adjusted for interstate cost differences compared to $196 for New Jersey, $192 for Pennsylvania, $191 for Michigan, and $141 for California (See Figure 11). New Jersey ranked first in per pupil expenditures for plant maintenance and operation; New York State, fifth; and California, sixth. For the decade 1965-66 to 1975-76, New York State increased its per pupil expenditures for plant maintenance and operation 140 percent compared to 203 percent for Pennsylvania, 190 percent for New Jersey, and 101 percent for California.

COST COMPARISONS FOR PUPIL TRANSPORTATION

Figure 12 contains comparative State data on per pupil transportation expenditures adjusted for interstate cost differences. New York State spent $99 per pupil for transportation compared to $60 for New Jersey, $63 for Pennsylvania, and $22 for California.

New York State's higher per pupil transportation costs are the result of costs associated with the transportation of relatively large numbers of nonpublic school children and busing pupils to intermediate district classes (BOCES) and exceptionally higher safety standards compared to other states. In fact, when costs for transporting nonpublic school children are deducted, New York State expended $75 per pupil for transportation purposes. Also, New York State had the best safety record of the States compared having had one accident for every 400 bus miles compared to 113 for New Jersey, and 125 for California. New York had 1 accident for every 4835 pupils transported compared to 1115 for New Jersey, and 1908 for Pennsylvania.

Over the ten years from 1965-66 to 1975-76, New York State increased its per pupil expenditures for transportation 184 compared to 253 percent for Illinois, 271 percent for New Jersey, and 200 percent for Pennsylvania.

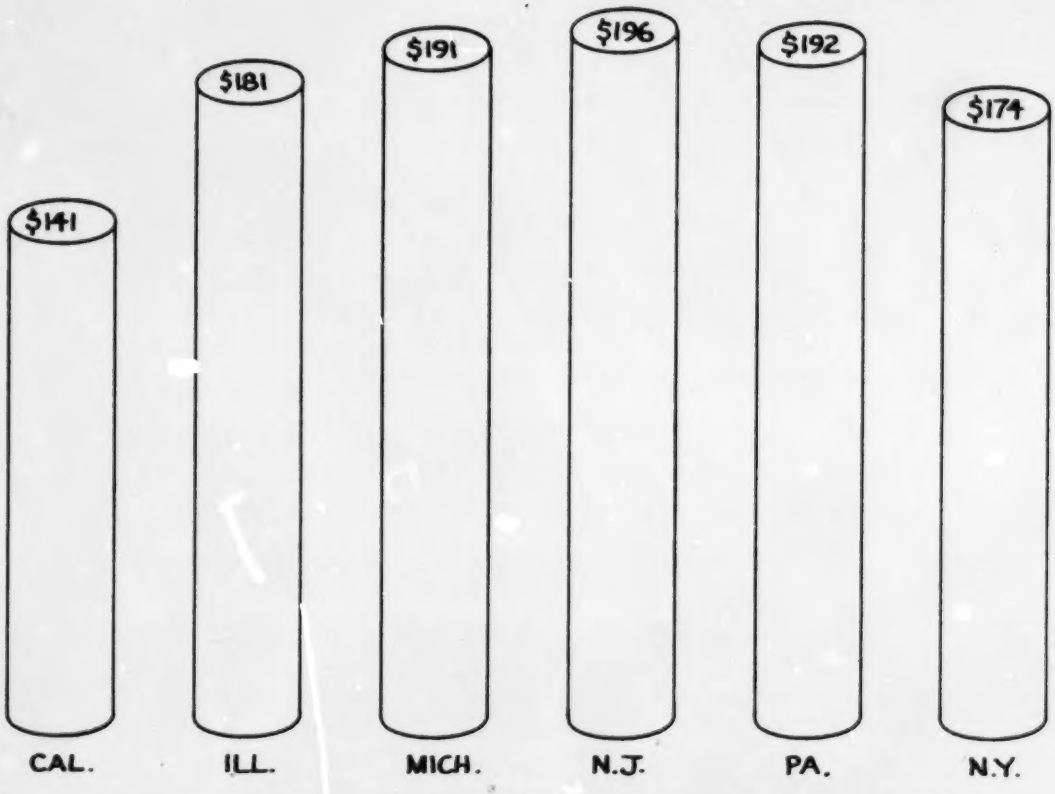

FIGURE 11: COMPARATIVE PER PUPIL EXPENDITURES FOR PLANT OPERATION AND MAINTENANCE ADJUSTED FOR INTERSTATE COST DIFFERENCES, 1975-1976.

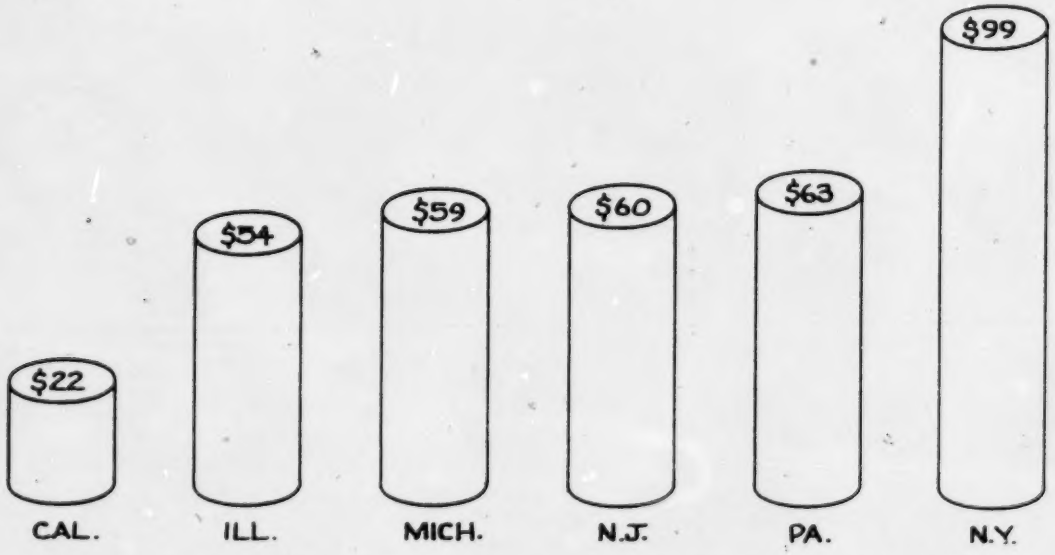

FIGURE 12: COMPARATIVE PER PUPIL EXPENDITURES FOR TRANSPORTATION ADJUSTED FOR INTERSTATE COST DIFFERENCES, 1975-1976.

EXPENDITURES FOR PENSIONS AND SOCIAL SECURITY

Expenditures for pensions and social security payments vary greatly in the various States because of differences in retirement plans and benefits. Some States provide social security payments, others do not. Some States, particularly New York State, fund their pension systems fully, most States do not. In some States, local school districts and the State provide funds for fringe benefits, whereas in other States, the municipal government does so that these expenditures may not be included under school district budgets.

New York State expended $263 per pupil for pensions and social security payments adjusted for interstate cost differences compared to $198 for Pennsylvania, $146 for California, and $145 for New Jersey. New York State ranked first; Pennsylvania, second; California, third; and Illinois, sixth (See Figure 13). New York State provides for both pension and social security payments and also fully funds its pension system compared to other States. These are probably the most important reasons for New York State's seemingly higher pension payments.

In the ten years from 1965-66 to 1975-76, Pennsylvania increased its per pupil expenditures for pensions 248 percent; California, 241 percent; Illinois, 180 percent; and New York State, 152 percent.

EXPENDITURES FOR HEALTH SERVICES

Figure 14 contains comparative per pupil expenditures for health services adjusted for interstate cost differences. New York State spent $17 per pupil for health services compared to $22 for New Jersey, $18 for Pennsylvania, and $8 for California. Per pupil expenditures for health services have increased modestly over the past ten years in each of the States compared in this study. For example, New Jersey increased its expenditures for health services $14 per pupil; New York, $7; and California, $2. New York State has recently enacted legislation providing $25 per pupil for health services for pupils in private schools.

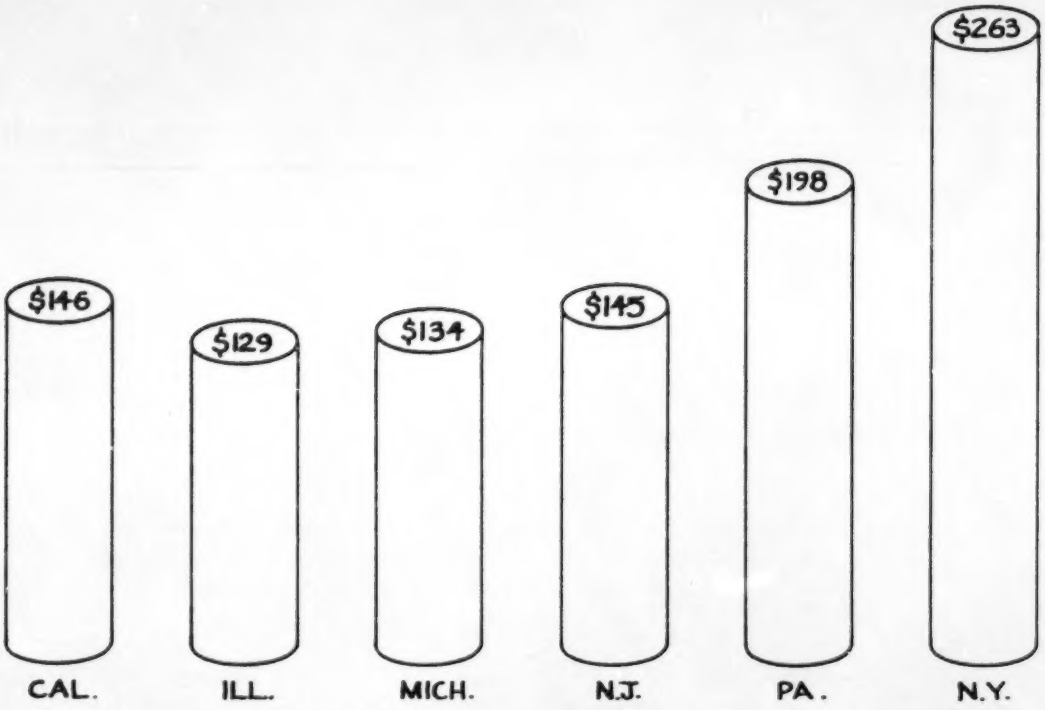

FIGURE 13: COMPARATIVE PER PUPIL EXPENDITURES FOR PENSION AND SOCIAL SECURITY PAYMENTS ADJUSTED FOR INTERSTATE COST DIFFERENCES, 1975-1976.

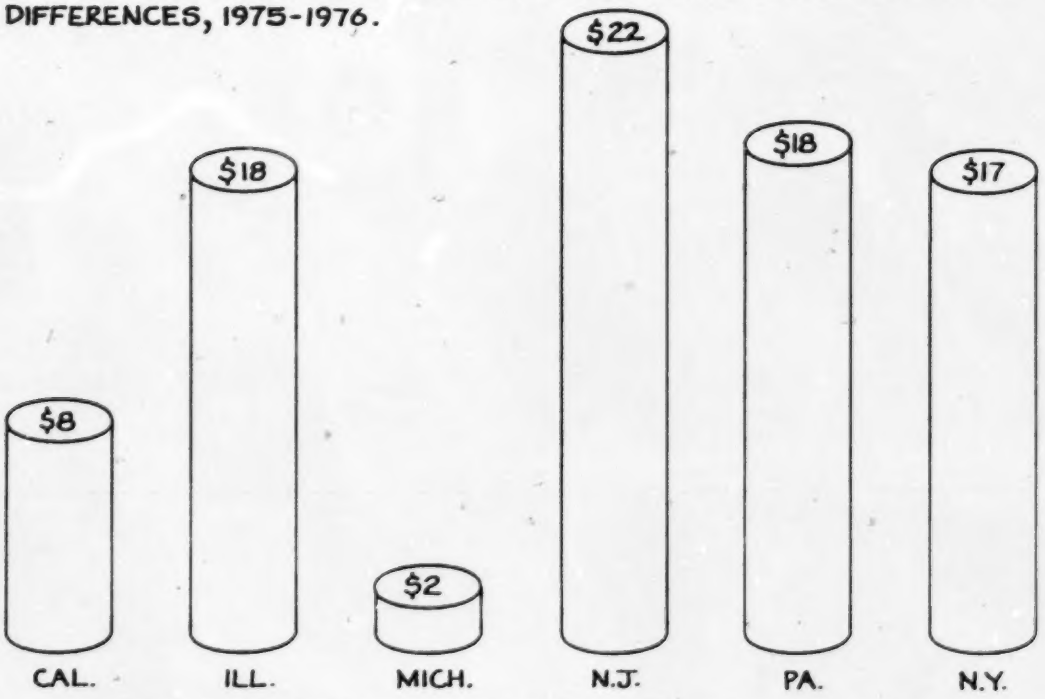

FIGURE 14: COMPARATIVE PER PUPIL EXPENDITURES FOR HEALTH SERVICES ADJUSTED FOR INTERSTATE COST DIFFERENCES, 1975-1976.

COST COMPARISONS FOR FOOD SERVICES

The school food services program has an important goal to improve nutrition for school children. While nearly all school children benefit from this program, it is of special importance to children of low income families. Historically, the food services program centered around school lunches, but recently has expanded to provide children with breakfast.

Figure 15 contains comparative State costs for food services adjusted for interstate cost differences. Expenditures for food services include funds from local, State, and Federal sources but exclude amounts paid by pupils. The dollar value of surplus commodities received from the United States Department of Agriculture is also included. New York State expended $45 per pupil for food services compared to $55 for New Jersey, and $36 for California. The ten year increase (1965-66 to 1975-76) in per pupil expenditures for food services was 444 percent for New York State, 729 percent for New Jersey, 543 percent for Pennsylvania and Michigan, and 289 percent for California. Although the percentage increases are high, the per pupil dollar increases are not.

COST COMPARISONS FOR OTHER EDUCATIONAL SERVICES

The data displayed in Figure 16 represent those other educational expenditures not heretofore separately identified. Included in this figure are expenditures made for such services as attendance, and miscellaneous services. The per pupil expenditures for other educational services have been adjusted for interstate cost differences. New York expended $165 per pupil for other school services compared to $165 for California, $113 for Pennsylvania, $109 for New Jersey, $101 for Michigan, and $86 for Illinois.

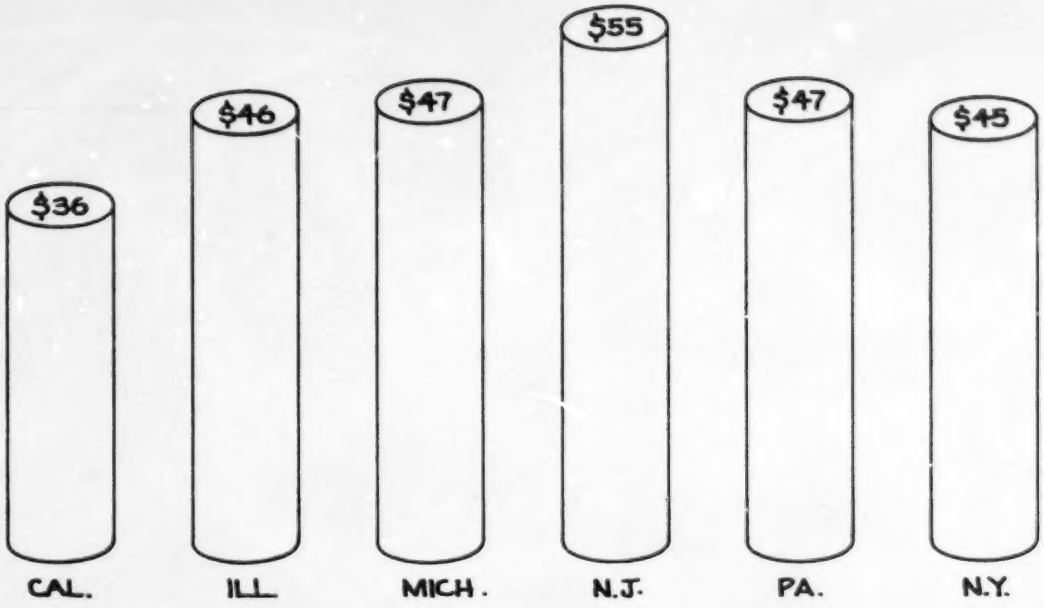

FIGURE 15: COMPARATIVE PER PUPIL EXPENDITURES FOR FOOD SERVICES ADJUSTED FOR INTERSTATE COST DIFFERENCES, 1975-1976.

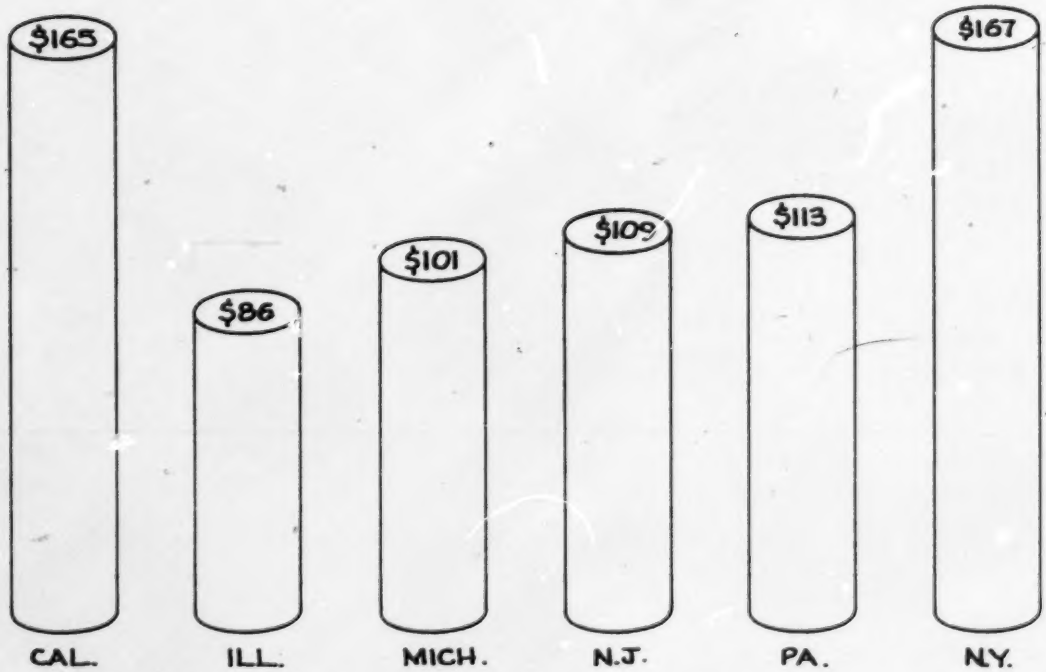

FIGURE 16: COMPARATIVE PER PUPIL EXPENDITURES FOR ATTENDANCE AND OTHER MISCELLANEOUS SCHOOL COSTS ADJUSTED FOR INTERSTATE COST DIFFERENCES, 1975-1976.

SECTION V

APPENDIX

STATISTICAL TABLES

TABLE 1

COMPARATIVE EDUCATIONAL COST ALLOCATIONS

IN ACTUAL DOLLARS, 1965-66

	TOTAL EXPENDITURE (2)	INSTRUCTIONAL SERVICES (3)	PLANT OPERATION AND MAINTENANCE (4)	PENSIONS (5)	OTHER SCHOOL COSTS (6)
California	574	439	67	41	27
Illinois	539	384	80	45	30
Michigan	500	351	70	52	27
New Jersey	627	450	71	67	39
Pennsylvania	523	370	60	54	39
New York	774	517	79	114	64

TABLE 2

COMPARATIVE EDUCATIONAL COST ALLOCATIONS

IN ACTUAL DOLLARS, 1975-76

	TOTAL EXPENDITURE (2)	INSTRUCTIONAL SERVICES (3)	PLANT OPERATION AND MAINTENANCE (4)	PENSIONS (5)	OTHER SCHOOL COSTS (6)
California	1577	1080	135	140	222
Illinois	1472	970	177	126	199
Michigan	1494	981	183	129	201
New Jersey	1710	1093	206	152	259
Pennsylvania	1523	924	182	188	229
New York	2070	1235	190	287	358

TABLE 3

COMPARATIVE EDUCATIONAL COST ALLOCATION INCREASES,

IN ACTUAL DOLLARS

1965-66 TO 1975-76

	TOTAL EXPENDITURE INCREASE		INSTRUCTIONAL SERVICES INCREASE		PLANT OPERATION AND MAINTENANCE INCREASE		PENSIONS INCREASE		OTHER SCHOOL COSTS INCREASE	
	Amt. (2)	% (3)	Amt. (4)	% (5)	Amt. (6)	% (7)	Amt. (8)	% (9)	Amt. (10)	% (11)
California	1003	175%	641	146%	68	101%	99	241%	1957	772%
Illinois	933	173%	586	153%	97	121%	81	180%	169	563%
Michigan	944	199%	630	179%	113	161%	77	148%	174	644%
New Jersey	1083	173%	643	143%	135	190%	85	127%	220	564%
Pennsylvania	1000	191%	557	151%	122	203%	134	248%	190	487%
New York	1296	167%	718	139%	111	140%	173	152%	294	459%

TABLE 4

COMPARATIVE QUALITY RELATED EDUCATIONAL

EXPENDITURES IN ACTUAL DOLLARS, 1965-66

	INSTRUCTION		TOTAL OTHER SCHOOL COSTS	OTHER SCHOOL COSTS				
	SAL (2)	MAT & SUP (3)		TRAN (5)	HEALTH (6)	ATT (7)	FOOD (8)	MISC (9)
California	$415	$24	$27	$12	$6	$0	$9	$0
Illinois	358	26	30	15	5	1	9	0
Michigan	332	19	27	17	1	2	7	0
New Jersey	425	25	39	17	9	1	7	5
Pennsylvania	334	36	39	20	8	2	7	2
New York	477	40	64	38	11	3	9	3

TABLE 5

COMPARATIVE QUALITY RELATED EDUCATIONAL

EXPENDITURES IN ACTUAL DOLLARS, 1975-76

	INSTRUCTION		TOTAL OTHER SCHOOL COSTS	OTHER SCHOOL COSTS				
	SAL (2)	MAT & SUP (3)		TRAN (5)	HEALTH (6)	ATT (7)	FOOD (8)	MISC (9)
California	$1036	$44	$222	$ 21	$ 8	$0	$35	$158
Illinois	932	38	199	53	17	3	45	81
Michigan	940	41	201	57	2	6	45	91
New Jersey	1040	53	259	63	23	4	58	111
Pennsylvania	874	50	229	60	17	5	45	102
New York	1193	42	358	108	18	6	49	177

TABLE 6

COMPARATIVE QUALITY RELATED EDUCATIONAL EXPENDITURE INCREASES,

IN ACTUAL DOLLARS

1965-66 TO 1975-76

STATES	INSTRUCTIONAL SALARIES		INSTRUCTIONAL MATERIALS AND SUPPLIES		TOTAL OTHER SCHOOL COSTS		OTHER SCHOOL COSTS									
							TRANS.		HEALTH		ATTEND.		FOOD		MISC.	
	Amt.	%	Amt.	%	Amt.	%	Amt.	%	Amt.	%	Amt.	%	Amt.	%	Amt.	%
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Cal.	621	150	20	83	195	722	9	75	2	33	0	0	26	289	158	158
Ill.	574	160	12	46	169	563	38	253	12	240	2	200	36	400	81	81
Mich.	608	183	22	116	174	644	40	235	1	100	4	200	38	543	91	91
N.J.	615	145	28	112	220	564	46	271	14	156	3	300	51	729	106	2120
Pa.	540	162	14	39	190	487	40	200	9	113	3	150	38	543	100	5000
N.Y.	716	150	2	5	294	459	70	184	7	64	3	100	40	444	174	5800

TABLE 7

COMPARISON OF EDUCATION EMPLOYEES PER 1000 PUPILS

1965-66

STATES (1)	TOTAL INST. STAFF (2)	ADM. STAFF (3)	CLASSROOM TEACHERS (4)	LIB. (5)	GUID. (6)	PSYCH. (7)	OTHER NON-SUPV. STAFF (8)
California	40.5	3.1	36.3	.3	.7	.1	0
Illinois	44.6	3.2	39.9	.6	.7	.1	.1
Michigan	47.0	3.0	42.5	.4	.9	.1	.1
New Jersey	52.0	3.0	47.1	.6	1.0	.2	.1
Pennsylvania	43.4	2.6	39.1	.6	.8	.1	.2
New York	53.9	3.1	48.5	.8	1.1	.3	.1

TABLE 8

COMPARISON OF EDUCATION EMPLOYEES PER 1000 PUPILS

1975-76

STATES (1)	TOTAL INST. STAFF (2)	STAFF (3)	CLASSROOM TEACHERS (4)	LIB. (5)	GUID. (6)	PSYCH. (7)	OTHER NON-SUPV. STAFF (8)
California	49.3	3.4	42.5	.4	1.4	.4	1.2
Illinois	58.0	4.4	50.0	1.2	1.5	.3	.6
Michigan	53.5	4.5	45.0	.9	1.5	.3	1.3
New Jersey	66.6	4.4	56.1	1.1	1.8	.4	2.8
Pennsylvania	57.9	3.2	51.2	.9	1.5	.2	.9
New York	60.3	4.6	53.1	.8	1.3	.4	.1

TABLE 9

COMPARISON OF AVERAGE SALARIES OF

TOTAL PROFESSIONAL STAFF, ACTUAL AND ADJUSTED

1965-66 VS. 1975-76

STATE (1)	AVERAGE 1965-66 (2)	ACTUAL SALARIES 1975-76 (3)	ADJUSTED COST INTERSTATE COST DIFFERENCES (4)
California	8,817	15,960	16,625
Illinois	7,408	14,216	14,506
Michigan	7,445	16,030	16,698
New Jersey	7,332	14,283	13,603
Pennsylvania	7,314	14,200	14,947
New York	8,475	18,900	17,339

TABLE 10

COMPARISON OF AVERAGE SALARIES OF

CLASSROOM TEACHERS, ACTUAL AND ADJUSTED

1976-77

STATES (1)	ACTUAL AVERAGE SALARIES (2)	ADJUSTED FOR INTERSTATE COST COMPARISONS (3)
California	16,500	17,188
Illinois	14,636	14,935
Michigan	16,269	16,947
New Jersey	14,500	13,809
Pennsylvania	13,600	14,316
New York	17,100	15,688

TABLE 11

COMPARISON OF SCHOOL BUS ACCIDENTS BY STATE

1974-75

STATE (1)	TOTAL ACCIDENTS (2)	TOTAL PERSONS INJURED (3)	ACCIDENTS PER MILES TRAVELED (4)	ACCIDENTS PER PUPILS TRANSPORTED (5)
California	1499	435	125	NA
Illinois	662	112*	166	1130
Michigan	1201	NA	87	83
New Jersey	583	327	113	1115
Pennsylvania	786	527*	229	1908
New York	455	489	440	4835

*Data are pupils injured.

THE COMPARATIVE INTERSTATE COST INDEX

The Comparative Interstate Cost Index used to adjust current dollars for differences in the purchasing power of the educational expenditure dollar was developed from data on the Consumer Price Index, in the Monthly Labor Review, a magazine published by the United States Department of Labor. The purpose here is to describe in general terms how the Comparative Interstate Cost Index was developed. More detailed information on the methodology and the actual data used are on file in the New York State Department of Education, Bureau of Educational Finance Research.

To illustrate how indexes were computed for each State involved in this study, the procedure used to compute New York State's Index is shown.

SMSA AREAS (1)	C.P.I. (2)	SMSA POPULATION (Millions) (3)	PROPORTION OF SMSA POPULATION (4)	URBAN INDEX Col (2) x Col (4) (5)
1. Buffalo	106	1.3	.13	13.8
2. New York City	116	8.7	.87	100.9
	TOTAL	10.0	1.00	114.7

	C.P.I. (2)	POPULATION (Millions) (3)	PROPORTION OF POPULATION (4)	STATE INDEX (5)
1. Urban area	114.67	16.0	.88	100.9
2. Nonurban area	99.00	2.1	.12	11.9
	TOTAL	18.1	1.00	112.8

New York State's index was 112.8. The next step was to weight each State's index in accordance with its proportion of the population of all the States compared in this study and sum the products. The result was 103.8. Dividing this figure into each State's index yielded for each State its value of the Comparative Interstate Cost Index. New York State's value was 109 (112.8 divided by 103.8).

The resultant index values for each State are listed below:

California	96	New Jersey	105
Illinois	98	Pennsylvania	95
Michigan	96	New York	109

SOURCES

State Department of Education and State Traffic Authorities. Most Reports cover 1974-75 school year or 1975 calendar year.

Statistics of State School Systems 1965-66, Statistics of Public Elementary and Secondary Day Schools 1975-76 and 1976-77. National Center for Educational Statistics.

United States Department of Commerce, Current Population Reports, Federal-State Cooperative Program for Population Estimates, Bureau of Census, Series P-26 (July 1, 1974 except July 1, 1975 for New York State). There was no report available for July 1, 1974 for New York State while several of the 1975 reports for the selected States are not as yet available.

United States Department of Labor, Monthly Labor Review, Bureau of Labor Statistics, July 1977.